

STATE OF GEORGIA  
COUNTY OF FULTON

**AN RESOLUTION TO AMEND THE CITY OF SANDY SPRINGS FEE SCHEDULE-  
BUSINESS LICENSE FEES- EXHIBIT B, PERTAINING TO PAWNSHOP PERMIT FEES  
AND PAWNSHOP EMPLOYEE PERMIT FEES**

WHEREAS, it has been determined that all fees listed within the City of Sandy Springs Ordinances should be changed to read "fee shall be set by Resolution of the City Council, and shall remain in effect from year to year, until modified or amended by subsequent Resolution adopted by the City Council"; and

WHEREAS, two instances in the proposed Ordinance revising *Chapter 11, Article 3; Business Occupation Tax, Licenses* that list the \$50.00 Pawnshop Employee Permit Fee will be changed to read the "fee shall be set by Resolution of the City Council, and shall remain in effect from year to year, until modified or amended by subsequent Resolution adopted by the City Council" and the fee will be outlined in the City of Sandy Springs Fee Schedule-Business License Fees- Exhibit B; and

WHEREAS, a section is included to the proposed *Chapter 11, Article 3; Business Occupation Tax, Licenses* that will allow a non-refundable \$500.00 annual Pawnshop Permit Fee to be charged for each Pawnshop establishment doing business within the corporate boundaries of the City of Sandy Springs to defray the administration and regulation costs; and

BE IT RESOLVED, by the City Council for the City of Sandy Springs, Georgia while in regular session on September 19, 2006 at 7:00 PM as follows:

**SECTION 1.** That the current City of Sandy Springs Fee Schedule-Business License Fees-Exhibit B, originally adopted by Resolution No. 2005-12-20 (Attachment "A") is hereby amended to add a \$50.00 annual Pawnshop Employee Permit Fee to be charged to each employee in pawnshops doing business within the corporate boundaries of the City of Sandy Springs, and a \$500.00 annual Pawnshop Permit Fee to be charged to each Pawnshop establishment doing business within the corporate boundaries of the City of Sandy Springs to defray the additional costs incurred in the necessary administration and regulation of such businesses; and

**SECTION 2..** That this Resolution shall be effective upon its adoption.

Adopted this 19 day of September, 2006.

Approved:

  
\_\_\_\_\_  
Eva Galambos, Mayor

Attest:

  
\_\_\_\_\_  
Jeanette R. Marchiafava, City Clerk  
(Seal)



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## CITY OF SANDY SPRINGS FEE SCHEDULE

### BUSINESS LICENSE FEES - EXHIBIT B

Fees:		
<b>OCCUPATION TAX (Gross Receipts Tax) (11-1)</b>	Non-refundable administrative fee for handling and processing business occupation tax registrations - \$75 (11-1-3 (d))	
	Flat rate of \$50 for the first \$20,000 of gross revenue, and \$13 per employee. Gross revenues above \$20,000 are taxed using a fee class table based on profitability. The fee class table ranges from \$0.50 to \$2.20 per thousand dollars of gross revenue based on the SIC Code of the business. (11-1-3 (c))	
	Professional Practitioners listed below may select to pay a flat fee of \$400 or compute their fee using the Gross Receipts methods and the appropriate class fee. (11-1-9)	
	Applied Psychology      Class 6	Law      Class 13
	Architecture      Class 14	Marriage and Family Therapist      Class 7
	Chiropractor      Class 6	Massage and Physiotherapy      Class 6
Civil Engineering      Class 14	Mechanical Engineering      Class 1	
Dentistry      Class 6	Medicine      Class 6	
Electrical Engineering      Class 14	Optometry      Class 6	
Embalming      Class 10	Osteopathy      Class 6	
Funeral Director      Class 10	Podiatry      Class 6	
Hydraulic Engineering      Class 14	Professional Counselors      Class 7	
Land Surveying      Class 14	Public Accounting      Class 14	
Landscape Architect      Class 8	Veterinary      Class 8	
Penalty for failure to pay tax and fees when due, failure to file and application by 3/31 when the business/practitioner was in operation the preceding calendar year, and failure to register/obtain a occupation tax certificate within 30-days of the commencement of business. (11-1-11 (a))	10 percent of the amount owed for each calendar year or portion thereof	
Delinquent taxes and fees (11-1-11 (b))	Interest at 1.5% per month	
<b>INSURERS FEES</b>	<b>Fee Type</b>	<b>Fee</b>
	License Fee	\$150
<b>FINANCIAL INSTITUTIONS</b>	<b>Fee Type</b>	<b>Fee/Rate</b>
	Tax on all depository financial institutions	0.25% of the gross receipts
	Minimum annual business license tax due for a depository financial institution	\$1,000
<b>DOOR TO DOOR SALESMEN</b>	<b>Fee Type</b>	<b>Fee</b>
	Penalty for violation of 11-5	Fine of not less than \$25 nor more than \$200 for each offense

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	Fee Type	Fee
<b>ADULT ENTERTAINMENT FEES</b>	License Fee	\$4,000
	Advertising Fee	\$1,179
	Fire Department Investigation	\$30
	Background Check	\$800
	Penalty for failure to display the occupation tax certificate	\$50
	Permit Fee-New Employees	\$300
	Permit Fee-Renewal (Non-Refundable)	\$50
	Background Investigation Fee-New and Renewal (Non-Refundable)	\$50
		Fee Type
<b>MASSAGE THERAPY</b>	License Fee/Renewal License Fee	\$250
	Background Investigation Fee	\$50
		Fee Type
<b>ESCORT SERVICES</b>	License Fee/Renewal License Fee	\$250
	Background Investigation Fee	\$50
		Fee Type
<b>TAXICABS</b>	Taxicab fee (per annum)	\$350 per each taxicab maintained or operated
	Driver's permit	\$150
		Fee Type
<b>PAWN SHOPS</b>	Pawn Shop permit	\$500
	Pawn Shop Employee permit	\$50

### ALCOHOL BEVERAGE LICENSE FEES, TAXES, AND PENALTIES

	Fee Type/License Type	Fee	
<b>ALCOHOLIC BEVERAGE LICENSE FEES</b>	Investigation fee for all licenses	\$800	
	Beverage Fire Inspection Fee	\$30	
	Advertising Fee	Individual	\$500
		Partnership	\$500
		Corporation	\$500
	Temporary License Fees	Sale of distilled spirits for consumption on premise	\$500
		Package sales of beer and wine	\$200
		Sale of beer and wine for consumption on premise	\$250
		Wholesaler's or	\$750

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		Distributor's License	
		No temporary license permitted for package sales of distilled spirits	

	License Fees	Consumption on the Premises	Liquor	\$3,200
			Beer	\$650
			Wine	\$650
		Retail	Liquor	\$3,000
			Beer	\$400
			Wine	\$400
		Wholesale	Liquor	\$100
			Beer	\$100
			Wine	\$100
		Distiller or Manufacturer		
Pouring Permit			\$30	
<b>RENEWAL</b>	Alcoholic Beverage License renewal applications and payments are due November 15 of each year. Renewal applications and payments received between November 15 and December 15 are subject to a 10% late filing fee. Businesses failing to renew their alcoholic licenses prior to December 15 must reapply for an alcoholic beverage license			
<b>EXCISE TAX</b>	(A 3% excise tax is levied on all mixed drinks and is to be reported and paid monthly to the City of Sandy Springs. An excise tax of .22 per liter on Liquor and Wine and .05 per 12 oz. container of beer is levied and is to be reported and paid monthly to Fulton County by wholesalers)			

## OTHER FEES

Fees		
	Fee Type	Fee
<b>ELECTIONS</b>	Candidate for Municipal Election Fee	3% of the total salary of the office sought
<b>ANIMAL CONTROL</b>	Penalties for violation of Chapter 5, Animal Control	Fine of \$500 and/or imprisonment in jail for a period not to exceed 60 days, or both, for violations of this chapter guilty of a misdemeanor.
		Any person who violates the provisions of this chapter pertaining to a potentially dangerous dog will be fined not less than \$150 for a second

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		conviction and not less than \$300 for a third conviction.
		Any person who violates the provisions of this chapter pertaining to a dangerous dog shall be guilty of a misdemeanor of a high and aggravated nature and will be fined not less than \$500 for a second conviction and not less than \$750 for a third conviction.
<b>PARKS AND RECREATION</b>	Penalties for violation of Chapter 8, Parks and Recreation	Any person violating the provision of this chapter or harboring, assisting or protecting a person charged with or convicted of a violation of this chapter shall be punished by a fine not to exceed \$250, by a sentence of imprisonment not exceeding 90 days, and to community service for a period not exceeding 90 days, either or both of such fines and imprisonment, or community service, at the discretion of the Municipal Court Judge.